



Commonwealth of Massachusetts

Department of Revenue

Executive Division

Financial Services

Bureau

Room Occupancy Revenue Report

For the 351 Cities and Towns
Fiscal Year 2011

MASSACHUSETTS DEPARTMENT OF REVENUE

ROOM OCCUPANCY REVENUE REPORT FISCAL YEAR 2011

In July 1985, the Massachusetts Legislature enacted a local option room occupancy excise, which allows cities and towns to levy a tax of up to 4% of the taxable rents of hotels, motels, lodging houses and certain bed and breakfast establishments. In communities which adopt the excise, operators of these establishments must collect the local option room occupancy excise and remit it to the State, along with the 5.7% state room occupancy excise. As part of the fiscal 2010 budget, a provision had been enacted that gives cities and towns an option to impose a local option excise of up to 6% which took place effective October 1, 2009.

As a service to cities and towns, this report provides information on the revenue that localities are able to raise under the local option room occupancy excise. For cities and towns which had adopted the local option room occupancy excise as of July 1, 2010 Department of Revenue (DOR) has compiled actual local tax collections.* Based on these amounts, DOR presents an estimate of the local revenues that would be raised for every 1% of excise imposed. For cities and towns which enacted a local room occupancy excise later than July 1, 2010 or changed the rate of the local excise mid-year, an estimate was made using state tax collections data. These cities and towns have been identified in the report. For those cities and towns which had not adopted the local excise as of July 1, 2010 DOR has used state tax collection data to estimate the amount of local excise it would have collected for each locality during fiscal year 2011 if the local excise had become effective on July 1, 2010.

Limitations of the Data

The estimates are presented on a cash basis, and therefore do not reflect unpaid liabilities or payments received after the close of the fiscal period. This basis is consistent with the way funds are distributed to localities under the local option room occupancy excise. The tax amounts underlying the data presented in this report are subject to audit verification.

*Local tax collections figures presented in this report are for the period July 1, 2010 to June 30, 2011. For this reason, they will not exactly match the amount of revenues received by localities in the September, December 2010, and March, June 2011 distributions. These distributions represented collections over the periods June 1, 2010 to August 31, 2010, September 1, 2010 to November 30, 2010, December 1, 2010 to February 28, 2011, March 1, 2011 to May 31, 2011.

Cities and towns that intend to use this report for revenue planning should consider the following points:

- Estimates of fiscal year collections presented in the report are only an approximation of the amount of funds that would have been distributed to localities during the fiscal year 2011 because funds are distributed on a slightly different fiscal cycle.
- The lodging industry in many areas is highly seasonal. Annual revenue collections are unlikely to be spread evenly throughout a fiscal year; therefore, the quarterly distributions are generally not equal. This may be of concern to communities considering the impact of the local option room occupancy excise on cash flow, and particularly to communities considering adoption of the excise mid-year.
- Increases or decreases in the level of tourism and the opening or closing of establishments are factors to be considered in projecting excise revenues. Changes in the lodging industry in an individual community from year to year may cause significant swings in excise revenues. Local officials may be in the best position to foresee changes of this type.

Taxpayer Confidentiality

To protect confidential taxpayer information, some of the revenue estimates in this report have been replaced with a letter code. Exact dollar estimates will be provided to local officials only, and must be requested in writing. These and other inquiries about this report should be forwarded to:

Massachusetts Department of Revenue
Financial Services Bureau
P.O. Box 9555
Boston, Massachusetts 02114-9555
Telephone: (617)626-3554
Fax: (617)626-3555

**Inquiries About Enacting a Local Option Room Occupancy Excise
Should Be Forwarded To:**

Massachusetts Department of Revenue
Division of Local Services
Municipal Databank
P.O. Box 9569
Boston, Massachusetts 02114-9569
Telephone: (617) 626-2384
Fax: (617) 660-7023
Email: databank@dor.state.ma.us

Notification of Acceptance Form:

<http://www.mass.gov/dor/docs/dls/mdmstuf/localoptions/roomadopt.doc>

Rate Change Notice:

<http://www.mass.gov/dor/docs/dls/mdmstuf/localoptions/roomupdate.doc>

Timing of Adoption Table

<http://www.mass.gov/dor/docs/dls/mdmstuf/localoptions/mealsroomstimetable.pdf>

Definitions Used in This Report

● **Establishment** -- An establishment is defined as a hotel, motel, lodging house or bed and breakfast which is subject to the room occupancy excise under M.G.L. Chapter 64G, ss. 1-3. Effective May 10, 1988, owner-occupied bed and breakfast establishments where three or fewer rooms are let and breakfast is included in the rent are subject to the room occupancy excise. Smaller bed and breakfast homes and certain other establishments are exempt from the room occupancy excise. Exempt establishments include lodging accommodations at federal, state or municipal institutions, or at religious, charitable, educational or philanthropic institutions; certain summer camps for children aged eighteen or under or for developmentally disabled individuals; and certain other facilities, such as privately-owned and operated convalescent homes or homes for the aged.

● **Operator** -- any person operating a bed and breakfast establishment, hotel, a lodging house, or a motel in Massachusetts, including, but not limited to, the owner or proprietor of such buildings, lessee, mortgagee in possession, or licensee.

Data Presentation

● **Collections per Percentage Point** -- The collections shown for each city or town are per percentage point (1%) of tax imposed. The information is presented this way to allow communities to determine what tax rate, between 0% and 6%, best suits their revenue needs. For example, if a city or town wished to impose the tax at a 6.0% rate, it should multiply the amount shown in the report by six. This will be a reasonable estimate of that city or town's potential revenue from the local option room occupancy excise during a comparable fiscal period.

● **Letter Codes** -- For reasons of taxpayer confidentiality, the Department of Revenue cannot publish the amount of tax it collected from an individual operator. A letter code signifying a dollar range is therefore substituted for cities and towns with only one or two establishments. For example, the letter "D" stands for annual percentage point collections between \$4,000 and \$9,999. A key to these codes appears on page 7.

● **NA** -- Not Applicable. According to Department of Revenue records, no operator in this city or town has remitted any room occupancy excise tax in fiscal 2011. If a city or town disagrees with this assessment, please inform the Department of Revenue.

● **# -- Border Establishments** -- The symbol # denotes that an establishment in this city or town crosses the boundary into another locality. In such cases, the local option room occupancy excise revenues that the city or town could actually receive from this establishment will vary depending on whether or not the bordering locality has also enacted a local tax.

The Treatment of Border Establishments in This Report

In certain cities and towns, the establishment crosses the boundary into another locality. In such cases, the local option room occupancy revenues that the city or town could actually receive from border establishments will rely, depending on whether or not the bordering locality also has enacted a local room occupancy excise. For example, if only one of two localities in which a border establishment is located has adopted the local option room occupancy excise, the taxing locality can collect its excise on the entire taxable rent of the border establishment. However, if both of the localities have adopted a local option occupancy excise, each will collect a specified portion of the border establishment's excise, which is levied at the higher of their two tax rates.

Beginning in January 1990, the amount of local excise that localities receive from establishments crossing city or town lines is determined according to a revised regulation, 830 CMR 64G. 3A., under section (2) (g) this regulation, such a border establishment is taxed at the highest rate imposed by the affected cities and towns. The amount of local excise credited to each adopted town is determined by multiplying the total local excise collections for the establishment by a fraction, the numerator of which is the number of rooms subject to the local room occupancy excise which are located in each city or town, and the denominator of which is the total number of rooms subject to the local room occupancy excise.

For localities which have a border establishment and which had adopted the tax as of July 1, 2010 (symbolized by a # and *), the amount shown in this report include the actual amount of excise revenues that were collected for them from the border establishment.

**FISCAL YEAR 2011 STATE ROOM OCCUPANCY TAX COLLECTIONS
COUNTY AND STATE TOTALS**

COUNTY	FISCAL YEAR 2011 COLLECTIONS (\$000)
BARNSTABLE	\$12,408
BERKSHIRE	\$3,915
BRISTOL	\$2,489
DUKES	\$1,733
ESSEX	\$6,216
FRANKLIN	\$441
HAMPDEN	\$3,316
HAMPSHIRE	\$1,372
MIDDLESEX	\$20,931
NANTUCKET	\$1,807
NORFOLK	\$7,406
PLYMOUTH	\$2,462
SUFFOLK	\$41,067
WORCESTER	\$4,838
STATE TOTAL	\$110,401 *

*Amounts do not include Boston and Worcester Convention Center.

**FISCAL YEAR 2011 LOCAL OPTION ROOM OCCUPANCY COLLECTIONS
COUNTY AND LOCAL TOTALS**

COUNTY	FISCAL YEAR 2011 COLLECTIONS (\$000)
BARNSTABLE	\$10,348
BERKSHIRE	\$3,636
BRISTOL	\$2,172
DUKES	\$1,171
ESSEX	\$5,887
FRANKLIN	\$377
HAMPDEN	\$2,197
HAMPSHIRE	\$1,375
MIDDLESEX	\$27,504
NANTUCKET	\$1,860
NORFOLK	\$7,512
PLYMOUTH	\$2,283
SUFFOLK	\$60,132
WORCESTER	\$4,827
LOCAL OPTION TOTAL	\$131,281

EXPLANATION OF CODES

***INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT
AS OF 7/1/10**

****INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX
MID-YEAR IN FY11**

**# INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES
(SEE PAGE 3)**

**& INDICATES CITY OR TOWN HAS CHANGED ITS LOCAL OPTION TAX
RATE AFTER 7/1/10**

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500-\$999
C: \$1,000-\$3,999
D: \$4,000-\$9,999
E: \$10,000-\$19,999
F: \$20,000-\$29,999

G: \$30,000-\$39,999
H: \$40,000-\$49,999
I: \$50,000-\$59,999
J: \$60,000-\$69,999
K: \$70,000-\$79,999
L: \$80,000-\$89,999
M: OVER \$90,000

CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT
ABINGTON	NA	BARRE	\$858
ACTON	NA *	BECKET	A
ACUSHNET	NA	BEDFORD	\$93,985 *
ADAMS	\$2,455	BELCHERTOWN	NA
AGAWAM	B	BELLINGHAM	A
ALFORD	NA	BELMONT	NA
AMESBURY	F *	BERKLEY	NA
AMHERST	\$31,372 *	BERLIN	NA
ANDOVER	\$214,839 *	BERNARDSTON	\$2,374
ARLINGTON	G *	BEVERLY	F *#
ASHBURNHAM	NA	BILLERICA	\$123,124 *
ASHBY	NA	BLACKSTONE	NA
ASHFIELD	A	BLANDFORD	NA
ASHLAND	NA	BOLTON	D *
ATHOL	A	BOSTON	\$9,768,099 *
ATTLEBORO	\$6,561	BOURNE	\$21,863 *
AUBURN	\$91,151 *	BOXBOROUGH	G *
AVON	NA	BOXFORD	NA
AYER	C	BOYLSTON	NA
BARNSTABLE	\$300,499 &	BRAINTREE	\$119,433 *

CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT
BREWSTER	\$142,457 *	CHICOPEE	\$81,079 *
BRIDGEWATER	NA	CHILMARK	\$13,878 *
BRIMFIELD	A *	CLARKSBURG	NA
BROCKTON	\$102,576 *	CLINTON	C
BROOKFIELD	A	COHASSET	D
BROOKLINE	\$207,521 *	COLRAIN	NA
BUCKLAND	NA	CONCORD	\$39,927 *
BURLINGTON	\$317,392 *	CONWAY	NA
CAMBRIDGE	\$1,708,557 *	CUMMINGTON	A
CANTON	NA *	DALTON	A *
CARLISLE	NA	DANVERS	\$203,649 *#
CARVER	NA	DARTMOUTH	\$53,577 *
CHARLEMONT	\$3,396 *	DEDHAM	\$159,703 *
CHARLTON	A	DEERFIELD	F *
CHATHAM	\$281,734 *	DENNIS	\$89,579 *
CHELMSFORD	\$74,051 *	DEVENS	F *
CHELSEA	H *	DIGHTON	NA
CHESHIRE	B	DOUGLAS	NA
CHESTER	NA	DOVER	C
CHESTERFIELD	NA	DRACUT	NA

CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT
DUDLEY	NA	FRAMINGHAM	\$190,575 *#
DUNSTABLE	NA	FRANKLIN	\$77,255 *
DUXBURY	A	FREETOWN	NA
EAST BRIDGEWATER	NA	GARDNER	E *
EAST BROOKFIELD	NA	GAY HEAD	C *
EAST LONGMEADOW	A	GEORGETOWN	NA
EASTHAM	\$64,107 *	GILL	NA *
EASTHAMPTON	NA	GLOUCESTER	\$70,987 *
EASTON	NA	GOSHEN	NA
EDGARTOWN	\$191,479 *	GOSNOLD	B
EGREMONT	\$1,639	GRAFTON	A
ERVING	A	GRANBY	B
ESSEX	C *	GRANVILLE	NA
EVERETT	C	GREAT BARRINGTON	\$61,823 *
FAIRHAVEN	\$32,897 *	GREENFIELD	\$42,596 *
FALL RIVER	E *	GROTON	A
FALMOUTH	\$202,146 *	GROVELAND	NA
FITCHBURG	G *	HADLEY	\$120,768 *
FLORIDA	NA	HALIFAX	NA
FOXBOROUGH	\$157,979 *	HAMILTON	A

CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT
HAMPDEN	NA	HUBBARDSTON	NA
HANCOCK	\$44,555 *	HUDSON	E *
HANOVER	NA	HULL	\$27,916 *
HANSON	NA	HUNTINGTON	NA
HARDWICK	NA	IPSWICH	\$7,151 *
HARVARD	A	KINGSTON	D *
HARWICH	\$111,380 *	LAKEVILLE	NA *
HATFIELD	C *	LANCASTER	C
HAVERHILL	\$38,449 *	LANESBOROUGH	\$1,002 &
HAWLEY	C	LAWRENCE	\$18,358 *
HEATH	NA	LEE	\$31,662 *
HINGHAM	NA	LEICESTER	NA
HINSDALE	NA	LENOX	\$267,583 *
HOLBROOK	NA	LEOMINSTER	\$55,453 *
HOLDEN	NA	LEVERETT	NA
HOLLAND	A	LEXINGTON	\$102,714 *
HOLLISTON	NA	LEYDON	B
HOLYOKE	\$69,758 *	LINCOLN	NA
HOPEDALE	NA	LITTLETON	B *
HOPKINTON	NA	LONGMEADOW	A

CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT
LOWELL	G *	MERRIMAC	NA
LUDLOW	E *	METHUEN	\$16,930 *
LUNENBURG	NA	MIDDLEBOROUGH	\$50,724 *
LYNN	A *	MIDDLEFIELD	NA
LYNNFIELD	A	MIDDLETON	F *
MALDEN	\$14,785 *#	MILFORD	\$139,915 *
MANCHESTER	C	MILLBURY	NA
MANSFIELD	\$55,546 *	MILLIS	NA
MARBLEHEAD	\$11,162	MILLVILLE	NA
MARION	A	MILTON	NA
MARLBOROUGH	\$223,732 &	MONROE	NA
MARSHFIELD	\$2,189 *	MONSON	NA
MASHPEE	\$16,783 *	MONTAGUE	NA
MATTAPOISETT	\$1,626	MONTEREY	A
MAYNARD	NA	MONTGOMERY	NA
MEDFIELD	NA	MT. WASHINGTON	NA
MEDFORD	I *	NAHANT	NA
MEDWAY	NA	NANTUCKET	\$314,804 *
MELROSE	B *#	NATICK	\$193,190 *
MENDON	NA	NEEDHAM	J *

CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT
NEW ASHFORD	A *	NORWOOD	\$153,436 *
NEW BEDFORD	F *	OAK BLUFFS	\$46,211 &
NEW BRAINTREE	NA	OAKHAM	NA
NEW MARLBOROUGH	\$6,857	ORANGE	C *
NEW SALEM	NA	ORLEANS	\$51,526 *
NEWBURY	D	OTIS	A
NEWBURYPORT	\$22,409 *	OXFORD	NA
NEWTON	\$268,260 *	PALMER	B
NORFOLK	NA	PAXTON	NA
NORTH ADAMS	\$34,320 *	PEABODY	\$187,142 *
NORTH ANDOVER	A *	PELHAM	NA
NORTH ATTLEBOROUGH	\$21,630 **	PEMBROKE	NA
NORTH BROOKFIELD	NA	PEPPERELL	NA
NORTH READING	NA	PERU	NA
NORTHAMPTON	\$80,623 *	PETERSHAM	C
NORTHBOROUGH	E *	PHILLIPSTON	A
NORTHBRIDGE	NA	PITTSFIELD	\$71,954 *
NORTHFIELD	B	PLAINFIELD	A *
NORTON	E *	PLAINVILLE	E *
NORWELL	A	PLYMOUTH	\$162,601 *

CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT
PLYMPTON	NA	SANDISFIELD	A
PRINCETON	A	SANDWICH	\$44,559 *
PROVINCETOWN	\$255,717 *	SAUGUS	\$68,142 *#
QUINCY	\$215,506 *	SAVOY	NA
RANDOLPH	F &	SCITUATE	D
RAYNHAM	\$61,142 *	SEEKONK	\$77,700 *
READING	NA *	SHARON	\$24,975 *
REHOBOTH	A	SHEFFIELD	\$6,640
REVERE	\$205,498 *	SHELBURNE	NA
RICHMOND	C *	SHERBORN	A *
ROCHESTER	NA	SHIRLEY	NA
ROCKLAND	\$61,927 *	SHREWSBURY	\$13,640 *
ROCKPORT	\$63,855 *	SHUTESBURY	NA
ROWE	A	SOMERSET	E *
ROWLEY	C	SOMERVILLE	L *
ROYALSTON	NA	SOUTH HADLEY	C
RUSSELL	NA	SOUTHAMPTON	NA *
RUTLAND	NA	SOUTHBOROUGH	E *
SALEM	\$75,479 *	SOUTHBRIDGE	D *
SALISBURY	\$10,463 *	SOUTHWICK	A

CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT
SPENCER	\$1,180	TRURO	\$79,747 *
SPRINGFIELD	\$191,699 *	TYNGSBOROUGH	D *
STERLING	C *	TYRINGHAM	A
STOCKBRIDGE	\$66,084 *	UPTON	NA
STONEHAM	NA *	UXBRIDGE	B
STOUGHTON	G *	WAKEFIELD	\$63,735 *
STOW	\$1,328	WALES	NA
STURBRIDGE	\$118,926 *	WALPOLE	C *
SUDBURY	D &	WALTHAM	\$448,089 *
SUNDERLAND	NA *	WARE	NA
SUTTON	C *	WAREHAM	\$9,073 &
SWAMPSCOTT	D *	WARREN	NA
SWANSEA	E *	WARWICK	NA
TAUNTON	E *	WASHINGTON	B
TEMPLETON	NA *	WATERTOWN	E *
TEWKSBURY	\$120,675 *	WAYLAND	NA
TISBURY	\$35,547 *	WEBSTER	A
TOLLAND	A	WELLESLEY	E *
TOPSFIELD	A *	WELLFLEET	\$30,845 *
TOWNSEND	B *	WENDELL	NA

CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2011 COLLECTIONS PER PERCENTAGE POINT
WENHAM	NA	WEYMOUTH	E *
WEST BOYLSTON	\$5,423 *	WHATELY	A *
WEST BRIDGEWATER	A	WHITMAN	NA *
WEST BROOKFIELD	C	WILBRAHAM	C *
WEST NEWBURY	NA	WILLIAMSBURG	NA
WEST SPRINGFIELD	\$164,454 *	WILLIAMSTOWN	\$61,154 *
WEST STOCKBRIDGE	\$5,210 *	WILMINGTON	NA *
WEST TISBURY	C	WINCHENDON	A
WESTBOROUGH	\$141,322 *	WINCHESTER	NA
WESTFIELD	\$30,012 *	WINDSOR	NA
WESTFORD	\$84,874 &	WINTHROP	\$8,367 *
WESTHAMPTON	A	WOBURN	\$348,183 *
WESTMINSTER	E *	WORCESTER	\$322,443 *
WESTON	NA	WORTHINGTON	NA
WESTPORT	\$26,183 *	WRENTHAM	C *
WESTWOOD	C *	YARMOUTH	\$561,015 *

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

<u>City or Town</u>	<u>Effective Date (YY-MM-DD)</u>	<u>Tax Rate</u>	<u>City or Town</u>	<u>Effective Date (YY-MM-DD)</u>	<u>Tax Rate</u>
Acton	86-07-01	4.00%	Cohasset*	88-07-01	4.00%
Adams	11-07-01	2.00%	Cohasset*	89-07-01	0.00%
Amesbury	89-02-01	4.00%	Concord*	86-06-01	4.00%
Amherst*	88-07-01	4.00%	Concord*	10-07-01	6.00%
Amherst*	09-10-01	6.00%	Dalton	10-07-01	6.00%
Andover*	86-07-01	4.00%	Danvers*	87-07-01	4.00%
Andover*	09-10-01	6.00%	Danvers*	09-10-01	6.00%
Aquinnah	06-01-01	4.00%	Dartmouth*	86-04-01	4.00%
Arlington*	02-10-01	4.00%	Dartmouth*	09-10-01	6.00%
Arlington*	10-01-01	6.00%	Dedham*	86-12-01	4.00%
Auburn*	86-11-01	4.00%	Dedham*	10-01-01	6.00%
Auburn*	09-10-01	6.00%	Deerfield*	89-07-01	4.00%
Barnstable*	86-07-01	2.00%	Deerfield*	09-10-01	6.00%
Barnstable*	87-01-01	4.00%	Dennis*	86-07-01	2.30%
Barnstable*	10-10-01	6.00%	Dennis*	87-04-01	4.00%
Bedford*	86-07-01	4.00%	Devens	03-07-01	4.00%
Bedford*	09-10-01	6.00%	Eastham	87-01-01	4.00%
Bernardston	11-07-01	4.00%	Edgartown	87-01-01	4.00%
Beverly*	88-07-01	4.00%	Essex	86-07-01	4.00%
Beverly*	10-04-01	6.00%	Fairhaven*	95-09-01	4.00%
Billerica	88-07-01	4.00%	Fairhaven*	10-01-01	6.00%
Bolton	90-04-01	2.00%	Fall River	96-04-01	4.00%
Boston*	85-08-01	4.00%	Falmouth	87-01-01	4.00%
Boston*	09-10-01	6.00%	Fitchburg	97-04-01	4.00%
Bourne	86-07-01	4.00%	Foxborough*	86-07-01	4.00%
Boxborough*	86-09-01	2.00%	Foxborough*	09-10-01	6.00%
Boxborough*	87-10-01	4.00%	Framingham*	87-01-01	4.00%
Boxborough*	10-01-01	6.00%	Framingham*	10-01-01	6.00%
Braintree*	86-07-01	4.00%	Franklin*	99-07-01	4.00%
Braintree*	09-10-01	6.00%	Franklin*	09-10-01	6.00%
Brewster*	87-01-01	2.00%	Gardner*	92-01-01	2.00%
Brewster*	88-01-01	4.00%	Gardner*	93-01-01	4.00%
Brewster*	10-07-01	6.00%	Gill	10-01-01	6.00%
Brimfield	90-10-01	4.00%	Gloucester*	87-01-01	4.00%
Brockton*	86-01-01	4.00%	Gloucester*	10-04-01	6.00%
Brockton*	09-10-01	6.00%	Great Barrington*	90-07-01	4.00%
Brookline*	86-01-01	4.00%	Great Barrington*	10-07-01	6.00%
Brookline*	09-10-01	6.00%	Greenfield*	89-07-01	4.00%
Burlington*	85-11-01	4.00%	Greenfield*	09-10-01	6.00%
Burlington*	10-01-01	6.00%	Hadley*	86-07-01	4.00%
Cambridge*	85-11-01	4.00%	Hadley*	09-10-01	6.00%
Cambridge*	09-10-01	6.00%	Hancock	90-01-01	4.00%
Canton	10-07-01	6.00%	Harwich	87-01-01	4.00%
Charlemont	88-07-01	4.00%	Hatfield*	86-06-01	4.00%
Chatham	88-07-01	4.00%	Hatfield*	10-01-01	6.00%
Chelmsford*	86-07-01	4.00%	Haverhill	85-10-01	4.00%
Chelmsford*	09-10-01	6.00%	Holyoke	89-04-01	4.00%
Chelsea*	85-11-01	4.00%	Hudson*	86-07-01	4.00%
Chelsea*	10-01-01	6.00%	Hudson*	10-01-01	6.00%
Chicopee	88-10-01	4.00%	Hull	89-01-01	4.00%
Chilmark	97-01-01	4.00%	Ipswich	00-01-01	4.00%

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

<u>City or Town</u>	<u>Effective Date (YY-MM-DD)</u>	<u>Tax Rate</u>	<u>City or Town</u>	<u>Effective Date (YY-MM-DD)</u>	<u>Tax Rate</u>
Kingston	86-08-01	4.00%	New Bedford	90-07-01	4.00%
Lakeville	95-02-01	4.00%	Newburyport	89-10-01	4.00%
Lanesborough*	90-10-01	4.00%	Newton*	85-11-01	4.00%
Lanesborough*	10-10-01	6.00%	Newton*	09-10-01	6.00%
Lawrence*	89-07-01	4.00%	North Adams*	00-04-01	4.00%
Lawrence*	10-07-01	6.00%	North Adams*	09-10-01	6.00%
Lee*	90-01-01	4.00%	North Andover	91-01-01	4.00%
Lee*	10-04-01	6.00%	North Attleborough	10-10-01	4.00%
Lenox*	90-01-01	4.00%	Northampton*	87-01-01	2.00%
Lenox*	10-04-01	6.00%	Northampton*	89-01-01	4.00%
Leominster	91-01-01	4.00%	Northampton*	09-10-01	6.00%
Lexington*	86-02-01	4.00%	Northborough	86-09-01	4.00%
Lexington*	10-07-01	6.00%	Norton*	05-03-01	4.00%
Littleton	09-07-01	4.00%	Norton*	10-01-01	6.00%
Lowell*	88-01-01	4.00%	Norwood*	87-07-01	4.00%
Lowell*	10-01-01	6.00%	Norwood*	10-01-01	6.00%
Ludlow*	03-06-01	4.00%	Oak Bluffs*	89-01-01	4.00%
Ludlow*	10-01-01	6.00%	Oak Bluffs*	11-04-01	6.00%
Lunenburg	86-07-01	4.00%	Orange	10-01-01	6.00%
Lynn	86-09-01	4.00%	Orleans*	87-04-01	2.00%
Malden	85-11-01	4.00%	Orleans*	88-04-01	4.00%
Mansfield	86-01-01	4.00%	Peabody*	86-01-01	4.00%
Marlborough*	85-10-01	4.00%	Peabody*	10-04-01	6.00%
Marlborough*	11-01-01	6.00%	Pittsfield*	90-07-01	4.00%
Marshfield	89-04-01	4.00%	Pittsfield*	10-01-01	6.00%
Mashpee	86-10-01	4.00%	Plainfield	89-10-01	4.00%
Medford*	98-12-01	4.00%	Plainville*	86-10-01	4.00%
Medford*	09-10-01	6.00%	Plainville*	09-10-01	6.00%
Melrose*	97-06-01	4.00%	Plymouth*	86-04-01	4.00%
Melrose*	09-10-01	6.00%	Plymouth*	10-01-01	6.00%
Methuen	89-04-01	4.00%	Provincetown*	87-01-01	2.30%
Middleborough*	88-04-01	4.00%	Provincetown*	99-01-01	4.00%
Middleborough*	10-01-01	6.00%	Provincetown*	10-07-01	6.00%
Middleton*	87-10-01	4.00%	Quincy*	01-12-01	1.00%
Middleton*	10-01-01	6.00%	Quincy*	02-07-01	2.00%
Milford*	88-10-01	2.00%	Quincy*	03-07-01	3.00%
Milford*	90-01-01	3.00%	Quincy*	04-07-01	4.00%
Milford*	91-01-01	4.00%	Quincy*	10-04-01	6.00%
Nantucket*	86-07-01	1.30%	Randolph*	86-06-01	4.00%
Nantucket*	88-10-01	4.00%	Randolph*	10-10-01	6.00%
Nantucket*	10-01-01	6.00%	Raynham*	90-10-01	4.00%
Natick*	85-11-01	4.00%	Raynham*	09-10-01	6.00%
Natick*	10-04-01	6.00%	Reading	89-10-01	4.00%
Needham*	86-10-01	4.00%	Revere*	86-06-01	4.00%
Needham*	10-01-01	6.00%	Revere*	09-10-01	6.00%
New Ashford	93-10-01	4.00%	Richmond	02-07-01	4.00%

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

<u>City or Town</u>	<u>Effective Date (YY-MM-DD)</u>	<u>Tax Rate</u>	<u>City or Town</u>	<u>Effective Date (YY-MM-DD)</u>	<u>Tax Rate</u>
Rockland	88-07-01	4.00%	Truro	85-12-01	4.00%
Rockport	89-07-01	4.00%	Tyngsborough	90-01-01	4.00%
Salem*	89-01-01	4.00%	Wakefield*	87-07-01	4.00%
Salem*	10-07-01	5.00%	Wakefield*	10-01-01	6.00%
Salisbury	88-07-01	4.00%	Walpole	87-07-01	4.00%
Sandwich	86-07-01	4.00%	Waltham*	85-11-01	4.00%
Saugus*	86-04-01	4.00%	Waltham*	10-01-01	6.00%
Saugus*	09-10-01	6.00%	Wareham*	86-09-01	4.00%
Seekonk*	89-07-01	4.00%	Wareham*	11-07-01	6.00%
Seekonk*	10-01-01	6.00%	Watertown*	92-10-01	4.00%
Sharon	86-01-01	4.00%	Watertown*	10-01-01	6.00%
Sherborn	89-04-01	4.00%	Wellesley	86-07-01	4.00%
Shrewsbury*	86-07-01	4.00%	Wellfleet	86-07-01	4.00%
Shrewsbury*	10-01-01	6.00%	West Boylston*	86-01-01	4.00%
Somerset	85-12-01	4.00%	West Boylston*	10-01-01	6.00%
Somerville*	86-02-01	4.00%	West Springfield	89-04-01	4.00%
Somerville*	09-10-01	6.00%	West Stockbridge	94-04-01	4.00%
Southampton	86-01-01	4.00%	Westborough*	88-07-01	4.00%
Southborough*	86-04-01	4.00%	Westborough*	10-01-01	6.00%
Southborough*	11-07-01	6.00%	Westfield	86-05-01	4.00%
Southbridge*	02-01-01	4.00%	Westford*	87-07-01	4.00%
Southbridge*	09-10-01	6.00%	Westford*	11-07-01	6.00%
Springfield	89-07-01	4.00%	Westminster	96-04-01	4.00%
Sterling	88-07-01	4.00%	Westport*	94-07-01	2.00%
Stockbridge	96-01-01	4.00%	Westport*	95-07-01	4.00%
Stoneham	03-05-01	4.00%	Westwood	90-10-01	4.00%
Stoughton	92-10-01	4.00%	Weymouth	91-04-01	4.00%
Sturbridge*	86-07-01	1.30%	Whately*	89-07-01	4.00%
Sturbridge*	87-04-01	2.60%	Whately*	10-07-01	6.00%
Sturbridge*	90-07-01	4.00%	Whitman	90-10-01	4.00%
Sturbridge*	10-01-01	6.00%	Wilbraham	89-07-01	4.00%
Sudbury*	97-05-01	4.00%	Williamstown*	90-10-01	4.00%
Sudbury*	11-01-01	6.00%	Williamstown*	10-07-01	6.00%
Sunderland	09-10-01	6.00%	Wilmington	06-07-01	4.00%
Sutton*	89-01-01	4.00%	Winthrop*	03-03-01	4.00%
Sutton*	10-07-01	6.00%	Winthrop*	09-10-01	6.00%
Swampscott	89-04-01	4.00%	Woburn*	85-11-01	4.00%
Swansea	92-04-01	4.00%	Woburn*	09-10-01	6.00%
Taunton*	89-07-01	4.00%	Worcester*	86-04-01	4.00%
Taunton*	09-10-01	6.00%	Worcester*	09-10-01	6.00%
Templeton	85-12-01	4.00%	Worthington*	88-07-01	4.00%
Tewksbury*	86-07-01	4.00%	Worthington*	01-07-01	0.00%
Tewksbury*	11-07-01	6.00%	Wrentham*	86-08-01	4.00%
Tisbury	86-10-01	4.00%	Wrentham*	10-01-01	6.00%
Topsfield	01-09-01	4.00%	Yarmouth*	86-07-01	4.00%
Townsend	86-07-01	4.00%	Yarmouth*	10-07-01	6.00%